

PLASTIC PACKAGING TAX



Plastic packaging tax will impact a broad spectrum of businesses that produce industrial and consumer products.

WHAT IS THE PLASTIC PACKAGING TAX?

As of January 1, 2023, Spain implemented a special tax on non-reusable plastic packaging that also applies to imported food products.

The Spanish tax on single-use plastics includes the manufacture, import, or intra-community acquisition of single-use plastics containers. It includes all non-reusable containers containing plastic or their non-reusable portion of plastic packaging. The tax applies throughout the entire Spanish territory.

HOW MUCH DOES THE TAX COST?

From January 1, 2023, the tax will amount to 0,45 € per kilo of non-recycled plastic.

Those products composed of more than one material will only be taxed by the amount of plastic they contain.



**Bsm Environmental
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From 1st January 2023

The plastic tax took effect on January 1, 2023.



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WHAT PACKAGING IS INCLUDED IN THE TAX?

The plastic tax took effect on January 1, 2023, and the taxable base is formed by the non-recycled plastic expressed in kilograms. The tax rate will be € 0.45 per kilogram.

Cases in which the tax applies:

- In production, import into Spain and intra-Community purchase of non-reusable plastic packaging (or packaging containing plastic), whether full or empty, for end use within the Spanish market;
- Includes both packaging materials (empty) and packaged products;
- Applies to primary, secondary and tertiary packaging (semifinished products such as films, caps and closures, as well as those used for the presentation and marketing of products, will also be included in taxable goods).
- Containers necessary for the operation of the product itself throughout the product's useful life are not included (e.g., plastic ballpoint pen pens will not be taxed, nor will garbage bags, lighters or deodorant sticks, etc.)



I'M LIABLE FOR THE TAX, WHAT DO I NEED TO DO?

Taxpayers must register with a territorial registry and obtain a "plastics identification" code (except for importers and intra-EU buyers who don't exceed a threshold of 5 kg of plastics per month).

Taxpayers not resident in Spain must appoint a representative who must register with the above registry.

In imports, the weight of non-recycled plastic in the customs declaration (clearance will go through Customs) must be indicated.

The settlement period will be monthly or quarterly, depending on the taxpayers' settlement period in VAT.

Producers must keep records of the products obtained, while intra-EU purchasers will have to keep stock records. These books will have to be filed with the tax agency every quarter (or every month, in case).

ARE THERE ANY COMPANIES NOT LIABLE FOR THE PLASTIC TAX?

The manufacture of those products that, falling under the scope of the tax, are intended to be sent to a territory other than the one of application of the tax are not subject to the tax.

The effectiveness of this non-liability will be conditioned by the accreditation of departure from the territory.

Likewise, also not subject to this tax include the manufacture, import or intra-community acquisition of containers, being able to perform the functions of containment, protection, and handling of merchandise, that are not designed to be delivered together with the product.

WHAT ARE THE RESPONSIBILITIES OF THE OBLIGATED PARTIES?

Foreign Manufacturers: Third country manufacturers need to provide their Spanish buyers with information regarding the amount of non-recyclable plastic packaging used in their products' packaging. In case of packaging consisting or containing a portion of recycled plastic:

- During 2023, a manufacturer's responsible declaration including the amount of recycled plastic (in kilograms) contained is acceptable.
- As of 2024, a recycled plastic certificate certifying the amount of recycled plastic from each product's manufacturer will be required to be exempted from paying the tax. In the case of products manufactured outside the EU, the certifying entity must be accredited by an entity with whom the National Accreditation Entity in Spain (ENAC) has a recognition agreement.

Importer: For imported products, the obligation of paying the tax falls on the importer. Imports should mark key "1PL" in the Single Administrative Document (SAD), among other customs clearance items as appropriate, and indicate the amount of non-recycled plastic (expressed in kilograms). In the absence of information on the amount of non-recycled plastic provided by the foreign manufacturer, the importer must declare the amount of non-recycled plastic present in the shipment's packaging.

WHAT PACKAGING IS EXEMPT FROM THE TAX?

The law provides for certain cases of non-taxation, including:

- The intra-community purchase or import of products subject to the tax when they don't exceed 5 kg of plastic per month.
- The manufacture of containers that are destroyed or intended for sale outside Spain.
- Products intended for sanitary, medical use and those not designed to be delivered as goods.
- Polymeric dyes, paints, lacquers and adhesives.
- Plastics that are recycled both chemically and mechanically.

